§ 1315. Miscellaneous unclaimed property. This section shall encompass the following miscellaneous unclaimed property not otherwise covered by any other section of law. Such property shall be paid or delivered to the state comptroller at such times and shall be accompanied by reports in such form as the state comptroller may prescribe. 1. Any unclaimed amount representing unredeemed gift certificates sold after December thirty-first, nineteen hundred eighty-three, including gift certificates for merchandise only in which case the face value of such certificate shall be deemed the amount deemed abandoned, and owing in this state, or held by any corporation (other than a public corporation), joint stock company, individual, association of two or more individuals, committee or business trust in this state, and which has remained unclaimed by the owner of such amount for five years, shall be deemed abandoned property.

1-a. Any amount representing outstanding checks issued on and after July first, nineteen hundred seventy-four in payment for goods or for services, and owing in this state, or held by any corporation (other than a public corporation), joint stock company, individual, association of two or more individuals, committee or business trust in this state, and which has remained unclaimed by the owner of such amount for three years, shall be deemed abandoned property.

1-b. Any unclaimed amount for services not rendered or for goods not delivered, which amount was received after July first, nineteen hundred seventy-four, or in the case of a public utility company as that term is defined in subdivision twenty-three of section two of the public service law, on or after July first, nineteen hundred eighty which has remained unclaimed by the owner of such amount for three years, shall be deemed abandoned property.

2. Except as otherwise provided by law, any amount representing unclaimed money or securities and held in escrow or otherwise by any corporation (other than a public corporation), joint stock company, individual, association of two or more individuals, committee or business trust, to ensure the performance of any duty or obligation, shall be deemed abandoned property when:

a. such amount is held or owing in this state, and

b. such amount has remained unclaimed by the person or persons entitled thereto for three years, except

c. where the duty or obligation for which such amount was deposited has not been performed and such performance is still required, such amounts shall not be deemed abandoned property.

3. Any amount representing an unpaid lottery prize determined by the division of the lottery pursuant to section sixteen hundred fourteen of the tax law to have been abandoned shall be deemed abandoned property and shall be paid to the state comptroller.

4. Any amount representing an unpaid check or draft issued by the state of New York which shall have remained unpaid after one year from the date of issuance or a debit card issued on behalf of the state of New York for the purpose of paying a tax refund which shall not have been activated for one year from the date of issuance in accordance with section one hundred two of the state finance law shall be deemed abandoned property and shall be paid to the state comptroller.